

KURT NIEDERHAUS

GENERAL CONTRACTOR

CSL# 589171
12698 Slate Creek Rd.
Nevada City, CA 95959
530 477 8809
kurniederhaus@sbcglobal.net

1-5-2010

Clerk of the United States Bankruptcy Court for the Southern District
of New York
One Bowling Green
New York, NY 10004

Re: Liquidation of Bernard L. Madoff Investment Securities LLC,
Bankruptcy Case No. 08-1789 (BRL).

Dear Sirs,

My name is Kurt Niederhaus. I was an investor in Phoenix Lake Partners, LP], which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in. On [date], I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,

